

ID: CCA-923115-08

Number: **200913039**

Office:

Release Date: 3/27/2009

UILC: 6229.00-00

From:

Sent: Tue 9/23/2008 11:56 AM

To:

Cc:

Subject: RE: tefra issues.doc

I read your final version and it looks good.

Just an added thought on the application of section 6501 to a partner. If the partner's statute is open by consent, the consent must specifically include a reference to partnership items. I.R.C. 6229(b)(3); Ginsburg v. Commisisoner. In these cases the statute is typically open because the taxpayer is a non-filer (claiming VI residency as an excuse), so this should not be an issue.